



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 13, 2017

Marvin Cox, Community Programs Director
Metropolitan Action Commission
Post Office Box 196300
Nashville, Tennessee 37219-6300

Dear Mr. Cox:

The Department of Human Services (DHS) Audit Services staff conducted an on-site unannounced monitoring review of the Summer Food Services Program (SFSP) at Metropolitan Action Commission, Application Agreement number 00-049, beginning on August 22, 2017. Additional information was requested and received on September 4, 2017. We reviewed the Sponsor's records of reimbursements and expenditures for June 2017.

The Sponsor was approved for 111 feeding sites of which 107 sites were in operation during our unannounced visits in June 2017. Eighteen sites were selected and visited for our sample, and two additional visits were attempted during our review month. The purpose of this review was to determine if the Sponsor complied with Title 7 of the *Code of Federal Regulations* (CFR) applicable parts, application agreement, and applicable Federal and State regulations.

Background

SFSP sponsors utilize meal count sheets to record the number of meals served for breakfast, lunch, supper and supplements meals served. Meals served by participating sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) system to seek reimbursement. We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements and observed a meal service. In addition, we observed meal services during our site visits in the test month.

Our review of the Sponsor's records for June 2017 disclosed the following:

1. The number of meals claimed was incorrect

Condition

The Claim for Reimbursement for the test month had 47,378 breakfast meals and 78,454 lunch meals served. However, our review of the Sponsor's records disclosed 49,304 breakfast meals and 79,685 lunch meals served before any meal disallowances.

As a result, the Sponsor underreported 1,810 breakfast meals and 1,231 lunch meals served. (See Exhibits)

Criteria

Code of Federal Regulations, Title 7, Section 225.9 (d)(5) states in part, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct..."

Recommendation

The Sponsor should review all meal count records and ensure the correct number of meals is reported.

2. Meals were claimed twice for the same site

Condition

One feeding site, Project Transformation located at 204 East Trinity Lane in Nashville, was approved as a feeding site under two different names: Project Transformation (0182) and Project Transformation - Trinity Commons (0180). During our site visit, we discovered there was only one program operating at this location. The Sponsor confirmed 204 East Trinity Lane was a single feeding site and reported this as an oversight. The additional site was not claimed in July 2017.

As a result, 682 breakfast and 724 lunch meals served were disallowed. (See Exhibit A & AD)

Criteria

Code of Federal Regulations, Title 7, Section 225.9 (d)(5) states in part, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct..."

Recommendation

Feeding sites should be reviewed to ensure none are submitted twice for approval nor are meals claimed twice for reimbursement.

3. One site did not serve all meal components together

Condition

During our site visit on June 20, 2017, at the Thurgood Marshall Moves and Grooves site, we observed a breakfast meal served. We observed that children were offered milk, but milk was not served with every prepackaged meal. Meals that were served without milk as a

component were disallowed. The Sponsor reported 18 breakfast meals served, but only three were allowed due to our meal observation.

As a result, 15 breakfast meals claimed were disallowed. (See Exhibit A & P)

Criteria

Code of Federal Regulations, Title 7, Section 225.16 (d) states in part, "The meal requirements for the Program are designed to provide nutritious and well-balanced meals to each child. Sponsors shall ensure that meals served meet all of the requirements..."

Recommendation

If unitized meals are served, all participants should be served milk. Those children who choose not to drink the milk may place the milk on a share table for other participants to accept and consume.

Technical Assistance Provided

During our Sponsor visit on August 22, 2017, technical assistance was provided regarding the claiming of second meals in order to minimize waste.

Summary

Based on our review, we determined that the sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total **underpayment** of \$4,377.77.

Corrective Action

Metropolitan Action Commission must complete the following actions within 30 days from the date of this report:

- Prepare and return a revised claim for June 2017 which contains the claim data from the exhibits of the monitoring report.
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions related to the corrective action plan, please contact:

Allette Vayda, Director
Child and Adult Care Food Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Cynthia Croom, Executive Director, Metropolitan Action Commission
Robert Wright, Chief Financial Officer, Metropolitan Action Commission
Allette Vayda, Director, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Summary of Total of Claimed and Reconciled Meals

Sponsor: Metropolitan Action Commission

Review Month/Year: June 2017

Total Meal Reimbursement Received: \$404,314.34

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	47,378	49,188
Number of Lunch Served	78,454	79,685
Total Amount of Eligible Food Costs	XXXXXXXX	\$245,672.06
Total Amount of Eligible Food and Non-Food Costs	XXXXXXXX	\$364,264.56

Exhibit B

Site: Coleman CC

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	0	1,137
Number of Lunches Served	2,352	2,352

Exhibit C

Site: Edgehill Brighter Days
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	319	328
Number of Lunches Served	388	388

Exhibit D

Site: ENHE @ Ross
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	842	852
Number of Lunches Served	845	845

Exhibit E

Site: Fisk University
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	980	980
Number of Lunches Served	1,019	1,022

Exhibit F

Site: Friendship M.B. Church
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	269	269
Number of Lunches Served	244	260

Exhibit G

Site: Fourteenth Avenue
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of Breakfasts Served	596	600
Number of Lunches Served	640	640

Exhibit H

Site: Greater Bethel AME
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	13	16
Number of Breakfasts Served	270	265
Number of Lunches Served	192	192

Exhibit I**Site: Hermitage CC****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	10	20
Number of Breakfasts Served	565	1,155
Number of Lunches Served	660	1,440

Exhibit J**Site: Paradise Ridge****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	19
Number of Lunches Served	743	938

Exhibit K**Site: Parkwood Villa Apartments****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	18
Number of Lunches Served	210	220

Exhibit L**Site: Project Transformation – 61st****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	16
Number of Breakfasts Served	778	787
Number of Lunches Served	749	749

Exhibit M**Site: Temple Church****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	19
Number of Breakfasts Served	594	600
Number of Lunches Served	761	761

Exhibit N**Site: The First Tee****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Breakfasts Served	42	34
Number of Lunches Served	10	45

Exhibit O**Site: YCAP YMCA****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	14
Number of Lunches Served	245	210

Exhibit P**Site: Thurgood Marshall****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	660	605
Number of Lunches Served	1,435	1,435

Exhibit Q**Site: Yes Maam No Maan****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of Breakfasts Served	131	145
Number of Lunches Served	157	157

Exhibit R**Site: Margaret Allen****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	10	10
Number of Breakfasts Served	300	270
Number of Lunches Served	300	300

Exhibit S**Site: Glenclyff Elementary****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	18
Number of Breakfasts Served	362	488
Number of Lunches Served	359	473

Exhibit T**Site: Sevier Park****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	18
Number of Lunches Served	885	890

Exhibit U**Site: Old Center Elementary****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	394	413
Number of Lunches Served	52	52

Exhibit V**Site: Napier Elementary****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	19
Number of Breakfasts Served	610	610
Number of Lunches Served	595	601

Exhibit W**Site: Mt. Calvary Madison**
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	365	363
Number of Lunches Served	604	609

Exhibit X**Site: Mt. Zion Baptist Church**
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	474	475
Number of Lunches Served	951	951

Exhibit Y**Site: Madison Middle School**
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	17	16
Number of Breakfasts Served	354	363
Number of Lunches Served	404	404

Exhibit Z

Site: Belshire Design

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Breakfasts Served	48	49
Number of Lunches Served	54	54

Exhibit AA

Site: East Family YMCA

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	1,000	950
Number of Lunches Served	1,257	1,263

Exhibit AB

Site: Cobblestone

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	155	155
Number of Lunches Served	348	346

Exhibit AC

Site: Project Transformation – Trinity Commons
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of Breakfasts Served	682	685
Number of Lunches Served	724	737

Exhibit AC

Site: Youth Technology Camp
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	19
Number of Breakfasts Served	237	237
Number of Lunches Served	221	222

Exhibit AD

Site: Project Transformation¹
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	0
Number of Breakfasts Served	682	0
Number of Lunches Served	724	0

¹This site did not exist – meals claimed were claimed for Trinity Commons (See Exhibit AC)

Exhibit AE

Site: Calwell Elementary
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	417	419
Number of Lunches Served	461	461

Exhibit AF

Site: Abigail Ministries
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of Breakfasts Served	500	500
Number of Lunches Served	430	439

Exhibit AG

Site: The Ellington
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	10	10
Number of Breakfasts Served	164	166
Number of Lunches Served	90	90



Corrective Action Plan for Monitoring Findings

Instructions: Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your name, title and date of signature on the last page. Please sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

Section A. Institution Information

Name of Sponsor/Agency/Site: Metropolitan Action Commission	Agreement No. 00-049	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: PO Box 196300 Nashville, Tennessee 37219-6300

Section B. Responsible Principal(s) and/or Individual(s)

Name and Title: Marvin Cox, Community Programs Director	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 10/13/2017	Corrective Action Plan: 10/13/2017
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Section D. Findings

Findings:

1. The number of meals claimed was incorrect
2. Meals were claimed twice for the same site
3. One site did not serve all meal components together

The following measures will be completed within **30 calendar days** of my institution's receipt of this corrective action plan:

Measure No. 1: The number of meals claimed was incorrect

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No.2: Meals were claimed twice for the same site

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 3: One site did not serve all meal components together

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: Position Title:

Name: Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully implement these measures within the required time frame. I also understand that failure to fully and permanently correct the findings in my institution's CACFP or SFSP will result in its termination from the program, and the placement of the institution and its responsible principals on the National Disqualified List maintained by the U.S. Department of Agriculture.

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /

**SUMMER FOOD SERVICE PROGRAM
SPONSOR APPEAL PROCEDURES
REVISED FEBRUARY 21, 2014**

7 C.F.R. § 225.13 governs appeals in the Summer Food Service Program and the maximum time limit for processing appeals is nineteen (19) calendar days for the Summer Food Service Program as follows:

1. The Department shall notify the appellant (Sponsor) in writing of the grounds upon which the Department has based the action. The Department's notice of action shall be sent by certified mail, return receipt requested, and shall also state whether that the sponsor or food service management company has the right to appeal the Department's action.
2. Appealable actions are outlined in 7 C.F.R. § 225.13(a) and are: A denial of an application for participation; a denial of a sponsor's request for an advance payment; a denial of a sponsor's claim for reimbursement (except for late submission under 7 C.F.R. § 225.9(d)(6)); the Department's refusal to forward to FNS an exception request by the sponsor for payment of a late claim or a request for an upward adjustment to a claim; a claim against a sponsor for remittance of a payment; the termination of the sponsor or a site; a denial of a sponsor's application for a site; a denial of a food service management company's application for registration, if applicable; or the revocation of a food service management company's registration, if applicable.
2. The time period allowed for filing the appeal, where actions are appealable as specified in 7 C.F.R. § 225.13(a), is **ten (10) calendar days** from the date on which the notice of action sent by certified mail return receipt requested, is received.
3. The appeal must be in writing and must conform to the requirements outlined in 7 C.F.R. § 225.13(b)(4), which are set forth in paragraph (5) below.
4. The address to file an appeal is as follows:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219-8996
Toll Free: (866) 787-8209
Local: (615) 744-3900
Fax: (866) 355-6136
AppealsClerksOffice.DHS@tn.gov

5. The appellant is allowed to refute the charges in the notice of action in person, or by filing written documentation with the review official. If the appeal letter does not specifically request a hearing, a review of written documentation in lieu of a hearing will occur. To be considered, written documentation must be submitted by the appellant within seven (7) calendar days of submitting the appeal. An appellant is allowed the opportunity to review information upon which the action described in the notice of action was based.
6. If the appellant requested a hearing in the appeal letter, the appellant shall be given at least five (5) calendar days advance written notice by certified mail, return receipt requested, of the date, time, and place of hearing.
7. If the appellant requested a hearing in the appeal letter, the hearing will be conducted within fourteen (14) calendar days of the receipt of the appeal. However, the hearing will not be held before the appellant's written documentation is received where the appellant has requested to submit the written documentation. The appellant may retain legal counsel or may be represented by another person. Failure of the appellant's representative to appear at a scheduled hearing shall constitute the appellant's waiver of the right to a personal appearance before the review official, unless the review official agrees to reschedule the hearing. A representative of the State agency shall be allowed to attend the hearing to respond to the appellant's testimony and written information and to answer questions from the review official. The review officer shall be independent of the original decision-making process.
8. Within five (5) working days after receiving the written documentation, and where a hearing was not requested in the appeal letter, the administrative review official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
9. Within five (5) working days after the hearing has been held, when a hearing was requested in the appeal letter, the hearing official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
10. 7 C.F.R. § 225.13(11) requires the Program's administrative action to remain in effect during the appeal process.
11. Participating sponsors and sites may continue to operate during an appeal of a termination.

12. Reimbursement shall be paid for meals served during the appeal process if the administrative review determination overturns the Program's administrative action that was appealed.
13. If the sponsor or site has been terminated for the reason of imminent dangers to the health or welfare of children, the operation shall not be allowed to continue during the appeal process and this reason shall be specified in the notice of action.
14. The review official will make a determination based on information provided by the State agency and the appellant, and on Program regulations.
15. The determination made by the hearing official is the final administrative determination provided under 7 C.F.R. § 225.13(12), and will become the Final Order and set forth the time limits for seeking judicial review.